

UNITED STATES OF AMERICA  
IN THE UNITED STATES BANKRUPTCY COURT FOR THE  
WESTERN DISTRICT OF MICHIGAN, SOUTHERN DIVISION

In re:

VICKY SYMONS,

Debtor.

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Case No. GL 14-07070

Chapter 13

Hon. John T. Gregg

Petition Date: 11/7/14

Hearing Date: 1/6/15, 9:00 am, Lansing

**UNITED STATES' OBJECTION TO  
CONFIRMATION OF DEBTOR'S CHAPTER 13 PLAN**

The United States of America, on behalf of its agency, the United States Internal Revenue Service (IRS), by and through the undersigned, objects to the confirmation of the debtor's Chapter 13 plan for the following reasons:

1. On or about December 4, 2014, the IRS filed an amended proof of claim for \$100 in estimated unsecured priority tax liabilities due to debtor's failure to file a federal income tax return for 2011.

2. The IRS Insolvency Unit has no record of receiving the debtor's federal income tax return for the period ending December 31, 2011. The unfiled return should be completed and signed, and the original return forwarded to the IRS Insolvency Unit at the following address:

Internal Revenue Service  
Insolvency Unit  
3251 N. Evergreen NE  
Grand Rapids, MI 49525

3. 11 U.S.C. § 1308(a) requires that [n]ot later than the day before the date on which the meeting of the creditors is first scheduled to be held. . .the debtor shall file with appropriate tax authorities all tax returns for all taxable periods ending during the 4-year period ending on

the date of the filing of the petition. The meeting of creditors is first scheduled to be held on December 12, 2014.

4. The Chapter 13 plan, at Section III. B. 2. fails to identify the IRS as having an unsecured priority claim. The amount of the unsecured priority claim of the IRS will not be known until the 2011 federal income tax return is filed and assessed.

WHEREFORE, the United States requests that confirmation of the debtor's Chapter 13 plan be denied.

ANDREW B. BIRGE  
First Assistant United States Attorney  
Attorney for the United States,  
Acting Under Authority Conferred  
by 28 U.S.C. §515

Dated: December 30, 2014

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